Gauteng: City Of Johannesburg(JHB) - Table A1 Budget Summary for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Financial Performance										
Property rates	3 318 237	3 330 999	4 686	4 870 501	4 874 458	4 874 458	5 325 157	5 053 958	5 640 218	5 950 430
Service charges	8 189 607	9 852 446	12 873	14 788 803	14 633 953	14 633 953	14 403 671	17 891 221	20 538 064	23 865 502
Investment revenue	629 697	645 217	395	175 751	175 773	175 773	268 255	183 389	193 438	204 022
Transfers recognised - operational	4 353 910	4 943 421	2 117	4 320 761	4 720 069	4 720 069	4 535 498	4 572 039	4 544 066	4 813 677
Other own revenue	1 594 885	1 952 183	5 669	2 153 058	2 078 687	2 078 687	1 924 383	1 670 680	1 927 441	2 042 270
Total Revenue (excluding capital transfers and contributions)	18 086 336	20 724 266	25 740	26 308 874	26 482 940	26 482 940	26 456 964	29 371 287	32 843 227	36 875 901
Employee costs	4 329 212	5 269 672	6 310	6 389 741	6 474 460	6 474 460	6 483 802	6 868 127	7 355 437	7 771 942
Remuneration of councillors	62 337	68 657	74	83 953	83 953	83 953	81 912	97 880	104 536	110 286
Depreciation & asset impairment	800 361	733 608	1 055	1 459 682	1 428 502	1 428 502	1 466 419	1 590 011	1 836 145	1 785 878
Finance charges	852 125	1 249 801	2 186	1 430 707	1 459 016	1 459 016	1 453 916	1 523 552	1 538 663	1 620 306
Materials and bulk purchases	4 376 141	5 428 750	6 208	8 535 038	8 585 038	8 585 038	8 555 330	10 727 279	12 816 728	14 781 456
Transfers and grants	1 434 351	361 421	277	123 953	139 252	139 252	130 864	45 354	41 568	43 853
Other expenditure	5 507 340	6 871 151	7 554	7 141 774	7 841 505	7 841 505	8 051 261	7 414 279	7 655 022	8 104 197
Total Expenditure	17 361 867	19 983 060	23 663	25 164 848	26 011 726	26 011 726	26 223 505	28 266 482	31 348 099	34 217 918
Surplus/(Deficit)	724 469	741 206	2 076	1 144 026	471 214	471 214	233 459	1 104 805	1 495 128	2 657 983
Transfers recognised - capital	-	-	2 611	815 186	1 960 056	1 960 056	2 003 060	2 701 439	3 315 875	3 427 294
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	724 469	741 206	4 687	1 959 212	2 431 270	2 431 270	2 236 520	3 806 244	4 811 003	6 085 277
Share of surplus/ (deficit) of associate	-	-	0	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	724 469	741 206	4 687	1 959 212	2 431 270	2 431 270	2 236 520	3 806 244	4 811 003	6 085 277
Capital expenditure & funds sources										
Capital expenditure	-	6 373 507	5 077 485	3 058 761	3 812 517	3 812 517	3 560 772	3 722 199	4 532 815	4 942 734
Transfers recognised - capital	-	2 337 534	2 311 798	883 686	1 562 043	1 562 043	1 382 533	2 259 029	2 847 310	2 983 529
Public contributions & donations	-	90 370	-	206 565	274 428	274 428	261 564	442 410	468 565	443 765
Borrowing	-	2 780 899	2 702 454	1 512 000	1 512 001	1 512 001	1 462 140	1 000 000	1 200 000	1 500 000
Internally generated funds	-	1 164 704	63 233	456 510	464 046	464 046	454 536	20 760	16 940	15 440
Total sources of capital funds	-	6 373 507	5 077 485	3 058 761	3 812 518	3 812 518	3 560 772	3 722 199	4 532 815	4 942 734
Financial position										
Total current assets	-	5 740 609	4 625	6 677 562	5 498 447	5 498 447	85 191	7 986 269	9 273 346	12 003 816
Total non current assets	-	34 151 687	38 046	40 944 440	41 153 354	41 153 354	430 310	43 257 827	46 741 008	50 185 583
Total current liabilities	-	8 688 173	7 973	7 946 561	7 461 869	7 461 869	115 719	8 795 576	7 968 561	8 572 274
Total non current liabilities	-	11 725 030	12 977	15 129 675	16 888 866	16 888 866	159 184	16 673 698	17 746 467	18 793 296
Community wealth/Equity	-	19 479 093	21 720	24 545 766	22 301 066	22 301 066	240 598	25 774 822	30 299 326	34 823 829
Cash flows										
Net cash from (used) operating	**6 143 801**	4 492 721	-	3 016 244	3 107 600	3 107 600	3 583 276	5 143 495	6 518 621	6 458 085
Net cash from (used) investing	**(4 786 414)**	(3 996 515)	-	(3 222 475)	(4 424 536)	(4 424 536)	(2 897 015)	(4 829 839)	(4 418 098)	(5 562 271)
Net cash from (used) financing	**(22 148)**	(1 250 524)	-	1 261 913	1 186 476	1 186 476	(413 042)	679 069	(296 493)	1 080 625
Cash/cash equivalents at the year end	**2 346 132**	488 324	-	1 829 268	643 127	643 127	552 404	1 635 853	3 439 882	5 416 321
Cash backing/surplus reconciliation										
Cash and investments available	-	4 718 310	3 565	4 742 735	650 455	650 455	28 701	4 580 300	7 320 536	9 723 697
Application of cash and investments	**2 960 117**	6 198 833	3 639 469	5 810 743	6 241 206	6 241 206	27 360	4 783 680	6 373 839	6 500 106
Balance - surplus (shortfall)	**(2 960 117)**	(1 480 523)	(3 635 904)	(1 068 008)	(5 590 751)	(5 590 751)	1 341	(203 380)	946 697	3 223 591
Asset management										
Asset register summary (WDV)	-	6 373 507	5 077 485	40 797 145	3 812 517	3 812 517	3 560 772	43 917 636	46 826 705	49 451 422
Depreciation & asset impairment	**800 361**	733 608	1 055	1 459 682	1 428 502	1 428 502	1 466 419	1 590 011	1 836 145	1 785 878
Renewal of Existing Assets	-	-	-	631 535	631 535	631 535	419 275	801 998	978 550	976 980
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	**229 961**	251 362	249 756	283 263	350 605	350 605	350 605	256 503	430 820	463 181
Revenue cost of free services provided	**542 426**	759 393	686 365	633 174	633 174	633 174	633 174	655 320	846 897	936 045
Households below minimum service level										
Water:	37 611	33 003	30 121	26 233	26 215	26 215	26 215	22 933	19 633	16 333
Sanitation/sewerage:	51 855	45 971	45 971	45 371	45 371	45 371	45 371	45 371	45 371	45 371
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Gauteng: City Of Johannesburg(JHB) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2011 (Published

Standard Classification Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue - Standard										
Governance and Administration		**18 086 336**	**20 724 266**	**10 042**	**10 005 985**	**10 789 141**	**10 789 141**	**10 565 101**	**11 340 711**	**12 008 934**
Executive & Council		18 086 336	20 724 266	862	72 114	137 644	137 644	13 305	13 960	14 728
Budget & Treasury Office				9 057	9 933 871	10 303 598	10 303 598	10 364 300	11 133 093	11 787 818
Corporate Services				124		347 898	347 898	187 496	193 658	206 388
Community and Public Safety		**-**	**-**	**1 174**	**1 257 116**	**1 222 530**	**1 222 530**	**1 596 437**	**1 610 468**	**1 778 367**
Community & Social Services				101	61 433	117 514	117 514	107 911	81 999	78 792
Sport And Recreation				105	182 241	109 290	109 290	142 089	155 192	167 065
Public Safety				622	634 838	609 401	609 401	554 867	548 117	573 626
Housing				261	281 750	283 744	283 744	639 684	689 604	815 593
Health				85	96 854	102 582	102 582	151 886	135 556	143 291
Economic and Environmental Services		**-**	**-**	**3 194**	**1 459 573**	**1 972 464**	**1 972 464**	**2 048 222**	**2 609 685**	**2 633 129**
Planning and Development				251	882 727	668 895	668 895	527 936	453 102	446 958
Road Transport				2 396	573 846	1 285 412	1 285 412	1 518 557	2 155 083	2 184 571
Environmental Protection				547	3 000	18 157	18 157	1 729	1 500	1 600
Trading Services		**-**	**-**	**13 586**	**14 401 385**	**14 458 861**	**14 458 861**	**17 862 966**	**20 598 238**	**23 882 765**
Electricity				8 244	9 415 760	9 513 722	9 513 722	12 076 202	14 464 383	17 463 351
Water				4 256	4 759 582	4 725 471	4 725 471	5 520 900	5 845 524	6 116 080
Waste Water Management										
Waste Management				1 085	226 043	219 668	219 668	265 864	288 331	303 334
Other	4			**355**						
Total Revenue - Standard	2	**18 086 336**	**20 724 266**	**28 351**	**27 124 060**	**28 442 996**	**28 442 996**	**32 072 726**	**36 159 102**	**40 303 195**
Expenditure - Standard										
Governance and Administration		**17 304 227**	**19 997 807**	**4 385**	**3 545 007**	**5 280 201**	**5 280 201**	**4 827 402**	**4 958 408**	**4 971 580**
Executive & Council		17 304 227	19 997 807	1 016	734 498	822 169	822 169	541 912	575 534	602 742
Budget & Treasury Office				2 752	2 810 509	3 223 185	3 223 185	3 157 998	3 186 677	3 110 962
Corporate Services				616		1 234 847	1 234 847	1 127 492	1 196 197	1 257 876
Community and Public Safety		**-**	**-**	**4 151**	**4 405 993**	**4 345 807**	**4 345 807**	**4 561 966**	**4 819 392**	**5 106 399**
Community & Social Services				638	514 822	519 874	519 874	556 191	563 538	593 182
Sport And Recreation				692	838 295	814 699	814 699	970 877	1 035 020	1 104 611
Public Safety				1 904	2 056 317	2 028 969	2 028 969	2 098 624	2 230 546	2 346 593
Housing				525	541 650	530 234	530 234	414 799	466 843	508 617
Health				392	454 910	452 031	452 031	521 475	523 445	553 396
Economic and Environmental Services		**-**	**-**	**2 406**	**3 779 346**	**2 698 807**	**2 698 807**	**2 743 822**	**3 052 736**	**3 303 776**
Planning and Development				465	2 110 523	1 016 042	1 016 042	1 188 482	1 220 341	1 357 229
Road Transport				1 358	1 623 852	1 623 151	1 623 151	1 511 032	1 783 597	1 895 149
Environmental Protection				583	44 971	59 614	59 614	44 308	48 798	51 398
Trading Services		**-**	**-**	**12 657**	**13 564 895**	**13 746 609**	**13 746 609**	**16 428 778**	**18 804 062**	**21 139 291**
Electricity				7 242	8 319 786	8 393 472	8 393 472	10 664 219	12 826 293	15 000 095
Water				4 060	4 143 938	4 285 169	4 285 169	4 628 628	4 800 814	4 895 555
Waste Water Management										
Waste Management				1 355	1 101 171	1 067 968	1 067 968	1 135 931	1 176 955	1 243 641
Other	4			**309**						
Total Expenditure - Standard	3	**17 304 227**	**19 997 807**	**23 907**	**25 295 241**	**26 071 424**	**26 071 424**	**28 561 968**	**31 634 598**	**34 521 046**
Surplus/(Deficit) for the year		**782 109**	**726 459**	**4 443**	**1 828 818**	**2 371 572**	**2 371 572**	**3 510 758**	**4 524 504**	**5 782 149**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Gauteng: City Of Johannesburg(JHB) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Revenue By Source											
Property rates	2	3 318 237	3 330 999	4 620	4 769 272	4 769 272	4 769 272	5 251 475	4 979 582	5 557 214	5 862 861
Property rates - penalties and collection charges		-	-	67	101 229	105 186	105 186	73 682	74 376	83 004	87 569
Service charges - electricity revenue	2	-	-	7 450	9 088 538	8 858 538	8 858 538	9 331 126	11 386 011	13 663 213	16 655 894
Service charges - water revenue	2	-	-	3 993	4 676 840	4 676 840	4 676 840	4 465 379	5 302 636	5 605 524	5 870 080
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	1 054	220 866	209 628	209 628	205 279	221 576	233 985	246 854
Service charges - other		8 189 607	9 852 446	376	802 558	888 947	888 947	401 887	980 998	1 035 342	1 092 674
Rental of facilities and equipment		142 054	113 543	168	373 074	268 318	268 318	164 260	190 885	204 573	219 637
Interest earned - external investments		629 697	645 217	395	175 751	175 773	175 773	268 255	183 389	193 438	204 022
Interest earned - outstanding debtors		100 952	160 924	88	35 017	35 141	35 141	64 734	35 850	53 955	64 520
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		371 919	389 265	376	342 358	341 839	341 839	357 039	252 063	250 338	264 106
Licences and permits		1 231	1 243	1	-	519	519	806	669	707	746
Agency services		147 465	155 463	194	408 081	515 123	515 123	417 965	426 661	440 732	465 156
Transfers recognised - operational		4 353 910	4 943 421	2 117	4 320 761	4 720 069	4 720 069	4 535 498	4 572 039	4 544 066	4 813 677
Other own revenue	2	829 973	1 131 745	4 823	957 528	880 747	880 747	913 086	764 551	977 136	1 028 105
Gains on disposal of PPE		1 291	-	19	37 000	37 000	37 000	6 492	-	-	-
Total Revenue (excl. capital transfers and contributions)		**18 086 336**	**20 724 266**	**25 740**	**26 308 874**	**26 482 940**	**26 482 940**	**26 456 964**	**29 371 287**	**32 843 227**	**36 875 901**
Expenditure By Type											
Employee related costs	2	4 329 212	5 269 672	6 310	6 389 741	6 474 460	6 474 460	6 483 802	6 868 127	7 355 437	7 771 942
Remuneration of councillors		62 337	68 657	74	83 953	83 953	83 953	81 912	97 880	104 536	110 286
Debt impairment	3	426 654	1 478 271	1 510	1 229 606	1 629 222	1 629 222	2 278 115	1 723 445	1 698 437	1 709 489
Depreciation and asset impairment	2	800 361	733 608	1 055	1 459 682	1 428 502	1 428 502	1 466 419	1 590 011	1 836 145	1 785 878
Finance charges		852 125	1 249 801	2 186	1 430 707	1 459 016	1 459 016	1 453 916	1 523 552	1 538 663	1 620 306
Bulk purchases	2	4 376 141	5 428 750	6 208	8 535 038	8 585 038	8 585 038	8 555 330	10 727 279	12 816 728	14 781 456
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contractes services		1 261 275	1 931 110	2 255	2 440 560	2 590 904	2 590 904	2 577 189	2 212 152	2 371 423	2 487 591
Transfers and grants		1 434 351	361 421	277	123 953	139 252	139 252	130 864	45 354	41 568	43 853
Other expenditure	4,5	3 804 156	3 398 789	3 750	3 471 382	3 620 978	3 620 978	3 183 440	3 478 329	3 585 056	3 906 966
Loss on disposal of PPE		15 255	62 981	40	225	401	401	12 517	353	106	151
Total Expenditure		**17 361 867**	**19 983 060**	**23 663**	**25 164 848**	**26 011 726**	**26 011 726**	**26 223 505**	**28 266 482**	**31 348 099**	**34 217 918**
Surplus/(Deficit)		**724 469**	**741 206**	**2 076**	**1 144 026**	**471 214**	**471 214**	**233 459**	**1 104 805**	**1 495 128**	**2 657 983**
Transfers recognised - capital		-	-	2 611	815 186	1 960 056	1 960 056	2 003 060	2 701 439	3 315 875	3 427 294
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions		**724 469**	**741 206**	**4 687**	**1 959 212**	**2 431 270**	**2 431 270**	**2 236 520**	**3 806 244**	**4 811 003**	**6 085 277**
Taxation		(57 640)	14 747	244	130 394	59 698	59 698	14 514	295 486	286 499	303 128
Surplus/(Deficit) after taxation		**782 109**	**726 459**	**4 443**	**1 828 818**	**2 371 572**	**2 371 572**	**2 222 005**	**3 510 758**	**4 524 504**	**5 782 149**
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		**782 109**	**726 459**	**4 443**	**1 828 818**	**2 371 572**	**2 371 572**	**2 222 005**	**3 510 758**	**4 524 504**	**5 782 149**
Share of surplus/ (deficit) of associate	7	-	-	0	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		**782 109**	**726 459**	**4 443**	**1 828 818**	**2 371 572**	**2 371 572**	**2 222 005**	**3 510 758**	**4 524 504**	**5 782 149**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SA1

3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

5. Repairs & maintenance detailed in Table A9 and Table SA34c

6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

7. Equity method

8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.

Gauteng: City Of Johannesburg(JHB) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure - Standard											
Governance and Administration		-	**1 805 076**	**1 493 293**	**55 280**	**38 480**	**38 480**	**29 436**	**34 485**	**42 440**	**52 240**
Executive & Council			1 769 487	1 445 667	2 466	2 624	2 624	6 931	15 360	15 940	19 540
Budget & Treasury Office			35 589	16 550	20 384	3 426	3 426	8 567	3 675	5 650	6 750
Corporate Services				31 076	32 430	32 430	32 430	13 938	15 450	20 850	25 950
Community and Public Safety		-	**699 065**	**543 537**	**489 287**	**536 442**	**536 442**	**392 589**	**763 007**	**836 260**	**990 279**
Community & Social Services			211 943	87 958	120 092	135 305	135 305	86 996	55 395	63 550	70 150
Sport And Recreation				36 523	44 103	49 103	49 103	52 004	47 200	58 900	62 800
Public Safety			5 418	5 480	35 101	35 179	35 179	4 773	18 634	4 650	5 550
Housing			474 579	401 564	274 861	295 654	295 654	239 473	625 378	687 760	829 879
Health			7 125	12 012	15 130	21 201	21 201	9 344	16 400	21 400	21 900
Economic and Environmental Services		-	**1 853 579**	**1 597 095**	**781 400**	**1 414 386**	**1 414 386**	**1 321 774**	**1 489 526**	**2 014 150**	**2 065 150**
Planning and Development			442 506	253 018	519 695	451 852	451 852	251 054	191 935	188 650	209 450
Road Transport			1 357 775	1 341 780	255 815	955 894	955 894	1 068 074	1 290 762	1 818 900	1 847 600
Environmental Protection			53 298	2 297	5 890	6 640	6 640	2 645	6 829	6 600	8 100
Trading Services		-	**1 919 746**	**1 423 715**	**1 732 794**	**1 823 209**	**1 823 209**	**1 795 544**	**1 435 181**	**1 639 965**	**1 835 065**
Electricity			1 096 742	813 264	1 081 581	1 146 581	1 146 581	1 122 507	843 917	949 165	1 035 465
Water			727 213	571 433	349 513	621 928	621 928	630 628	541 264	627 600	730 500
Waste Water Management					250 500						
Waste Management			95 791	39 018	51 200	54 700	54 700	42 409	50 000	63 200	69 100
Other			**96 041**	**19 845**				**21 429**			
Total Capital Expenditure - Standard	3	-	**6 373 507**	**5 077 485**	**3 058 761**	**3 812 517**	**3 812 517**	**3 560 772**	**3 722 199**	**4 532 815**	**4 942 734**
Funded by:											
National Government			2 337 534	2 311 798	883 686	1 562 043	1 562 043	1 382 533	2 259 029	2 847 310	2 983 529
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	**2 337 534**	**2 311 798**	**883 686**	**1 562 043**	**1 562 043**	**1 382 533**	**2 259 029**	**2 847 310**	**2 983 529**
Public contributions and donations	5		90 370		206 565	274 428	274 428	261 564	442 410	468 565	443 765
Borrowing	6		2 780 899	2 702 454	1 512 000	1 512 001	1 512 001	1 462 140	1 000 000	1 200 000	1 500 000
Internally generated funds			1 164 704	63 233	456 510	464 046	464 046	454 536	20 760	16 940	15 440
Total Capital Funding	7	-	**6 373 507**	**5 077 485**	**3 058 761**	**3 812 518**	**3 812 518**	**3 560 772**	**3 722 199**	**4 532 815**	**4 942 734**

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Gauteng: City Of Johannesburg(JHB) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
ASSETS											
Current assets											
Cash			231 361	350	140 815	122 101	122 101	28 671	614 827	1 118 856	1 645 295
Call investment deposits	1		1 466 104		1 688 454	521 026	521 026		1 021 026	2 321 026	3 771 026
Consumer debtors	1		2 263 950	2 384	2 785 655	2 913 225	2 913 225	32 909	3 199 622	3 469 047	3 772 185
Other debtors			1 602 019	1 711	1 818 747	1 752 902	1 752 902	21 186	2 950 817	2 153 242	2 592 520
Current portion of long-term receivables					42 747						
Inventory	2		177 175	179	201 144	189 193	189 193	2 426	199 977	211 175	222 790
Total current assets		**-**	**5 740 609**	**4 625**	**6 677 562**	**5 498 447**	**5 498 447**	**85 191**	**7 986 269**	**9 273 346**	**12 003 816**
Non current assets											
Long-term receivables			570 754			107 312	107 312		113 429	119 781	126 369
Investments			3 072 702	3 219	2 913 466	7 328	7 328	186	2 944 447	3 880 654	4 307 376
Investment property					1 252 970	1 097 896	1 097 896	12 809	1 099 296	1 100 746	1 102 246
Investment in Associate					35 564	36 551	36 551	190	38 635	40 798	43 042
Property, plant and equipment	3		30 508 231	34 826	36 133 517	36 095 707	36 095 707	381 835	38 039 104	40 573 129	43 576 551
Agricultural											
Biological					6 041						
Intangible					345 856	1 013 670	1 013 670	8 591	1 015 170	1 017 720	1 021 370
Other non-current assets					257 026	2 794 890	2 794 890	26 699	7 746	8 180	8 630
Total non current assets		**-**	**34 151 687**	**38 046**	**40 944 440**	**41 153 354**	**41 153 354**	**430 310**	**43 257 827**	**46 741 008**	**50 185 583**
TOTAL ASSETS		**-**	**39 892 296**	**42 670**	**47 622 002**	**46 651 801**	**46 651 801**	**515 501**	**51 244 096**	**56 014 354**	**62 189 399**
LIABILITIES											
Current liabilities											
Bank overdraft	1		51 857	5				155			
Borrowing	4		1 230 910	30	241 101	320 931	320 931		1 496 493	419 375	756 166
Consumer deposits				413				4 891			
Trade and other payables	4		6 641 841	7 520	6 393 458	7 138 343	7 138 343	78 336	7 296 340	7 546 290	7 813 052
Provisions			763 565	5	1 312 002	2 595	2 595	32 337	2 743	2 896	3 056
Total current liabilities		**-**	**8 688 173**	**7 973**	**7 946 561**	**7 461 869**	**7 461 869**	**115 719**	**8 795 576**	**7 968 561**	**8 572 274**
Non current liabilities											
Borrowing			11 435 345	12 645	12 176 876	11 953 329	11 953 329		11 456 836	12 237 460	12 981 294
Provisions			289 685	332	2 952 799	4 935 537	4 935 537	159 184	5 216 863	5 509 007	5 812 002
Total non current liabilities		**-**	**11 725 030**	**12 977**	**15 129 675**	**16 888 866**	**16 888 866**	**159 184**	**16 673 698**	**17 746 467**	**18 793 296**
TOTAL LIABILITIES		**-**	**20 413 203**	**20 950**	**23 076 236**	**24 350 735**	**24 350 735**	**274 903**	**25 469 274**	**25 715 028**	**27 365 570**
NET ASSETS	5	**-**	**19 479 093**	**21 720**	**24 545 766**	**22 301 066**	**22 301 066**	**240 598**	**25 774 822**	**30 299 326**	**34 823 829**
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)			19 312 467	21 716	24 352 684	22 089 111	22 089 111	238 174	25 550 786	30 062 532	34 573 564
Reserves	4		166 626	4	193 082	211 955	211 955	2 424	224 036	236 794	250 265
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	**-**	**19 479 093**	**21 720**	**24 545 766**	**22 301 066**	**22 301 066**	**240 598**	**25 774 822**	**30 299 326**	**34 823 829**

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Gauteng: City Of Johannesburg(JHB) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		13 367 632	14 659 150		20 144 863	19 934 827	19 934 827	19 582 089	22 763 772	26 290 068	28 711 279
Government - operating	1	4 970 933	5 111 065		4 320 761	4 667 980	4 667 980	7 059 490	4 572 039	4 544 066	4 813 677
Government - capital	1				815 186	1 588 248	1 588 248		2 259 029	2 847 310	2 983 529
Interest					210 768	210 914	210 914		219 239	247 393	268 542
Dividends											
Payments											
Suppliers and employees		(4 454 160)	(5 295 691)		(20 920 674)	(21 699 124)	(21 699 124)	(7 091 995)	(23 147 032)	(25 871 553)	(28 698 636)
Finance charges		(7 740 604)	(9 981 803)		(1 430 707)	(1 458 648)	(1 458 648)	(15 584 542)	(1 523 552)	(1 538 663)	(1 620 306)
Transfers and grants	1				(123 953)	(136 597)	(136 597)	(381 766)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		**6 143 801**	**4 492 721**	**-**	**3 016 244**	**3 107 600**	**3 107 600**	**3 583 276**	**5 143 495**	**6 518 621**	**6 458 085**
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE					36 775	36 550	36 550		(353)	(106)	(151)
Decrease in non-current debtors											
Decrease in other non-current receivables					(17 341)	(8 961)	(8 961)		(8 618)	(8 949)	(9 282)
Decrease (increase) in non-current investments		(960 069)	84 270		(305 498)	(777 274)	(777 274)		(1 247 558)	(34 873)	(758 388)
Payments											
Capital assets		(3 826 345)	(4 080 785)		(2 936 411)	(3 674 852)	(3 674 852)	(2 897 015)	(3 573 310)	(4 374 170)	(4 794 450)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(4 786 414)**	**(3 996 515)**	**-**	**(3 222 475)**	**(4 424 536)**	**(4 424 536)**	**(2 897 015)**	**(4 829 839)**	**(4 418 098)**	**(5 562 271)**
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		906 865						5 312 678			
Borrowing long term/refinancing					1 512 000	1 512 000	1 512 000		1 000 000	1 200 000	1 500 000
Increase (decrease) in consumer deposits											
Payments											
Repayment of borrowing		(929 013)	(1 250 524)		(250 087)	(325 524)	(325 524)	(5 725 721)	(320 931)	(1 496 493)	(419 375)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(22 148)**	**(1 250 524)**	**-**	**1 261 913**	**1 186 476**	**1 186 476**	**(413 042)**	**679 069**	**(296 493)**	**1 080 625**
NET INCREASE/(DECREASE) IN CASH HELD		**1 335 239**	**(754 318)**	**-**	**1 055 681**	**(130 460)**	**(130 460)**	**273 219**	**992 726**	**1 804 029**	**1 976 439**
Cash/cash equivalents at the year begin:	2	**1 010 893**	**1 242 642**		**773 587**	**773 587**	**773 587**	**279 185**	**643 127**	**1 635 853**	**3 439 882**
Cash/cash equivalents at the year end:	2	**2 346 132**	**488 324**		**1 829 268**	**643 127**	**643 127**	**552 404**	**1 635 853**	**3 439 882**	**5 416 321**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Gauteng: City Of Johannesburg(JHB) - Table A9 Asset Management for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue &		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
CAPITAL EXPENDITURE										
Total New Assets	1	-	**6 373 507**	**5 077 485**	**2 427 226**	**3 180 982**	**3 180 982**	**2 920 201**	**3 554 265**	**3 965 754**
Infrastructure - Road Transport			208 217	350 784	174 542	216 127	216 127	1 170 400	1 751 950	1 777 420
Infrastructure - Electricity			1 096 742	757 514	744 421	809 421	809 421	568 517	544 165	662 465
Infrastructure - Water			488 803	312 513	223 213	236 362	236 362	129 028	114 500	191 700
Infrastructure - Sanitation			211 955	257 476	250 500	259 266	259 266			
Infrastructure - Other			1 970 711	443 369	645 440	1 258 218	1 258 218	674 928	750 510	898 529
Infrastructure		-	*3 976 428*	*2 121 656*	*2 038 116*	*2 779 394*	*2 779 394*	*2 542 873*	*3 161 125*	*3 530 114*
Community			1 945 969	1 596 733	175 511	200 563	200 563	114 445	141 800	152 800
Heritage assets										
Investment properties										
Other assets	6		451 110	1 359 096	213 599	201 025	201 025	262 883	251 340	282 840
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	**631 535**	**631 535**	**631 535**	**801 998**	**978 550**	**976 980**
Infrastructure - Road Transport					70 651			114 362	60 450	65 180
Infrastructure - Electricity					337 160	337 160	337 160	275 400	405 000	373 000
Infrastructure - Water					126 300	126 300	126 300	412 236	513 100	538 800
Infrastructure - Sanitation										
Infrastructure - Other					59 000	129 651	129 651			
Infrastructure		-	-	-	*593 111*	*593 111*	*593 111*	*801 998*	*978 550*	*976 980*
Community										
Heritage assets										
Investment properties										
Other assets	6				38 424	38 424	38 424			
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	208 217	350 784	245 193	216 127	216 127	1 284 762	1 812 400	1 842 600
Infrastructure - Electricity		-	1 096 742	757 514	1 081 581	1 146 581	1 146 581	843 917	949 165	1 035 465
Infrastructure - Water		-	488 803	312 513	349 513	362 662	362 662	541 264	627 600	730 500
Infrastructure - Sanitation		-	211 955	257 476	250 500	259 266	259 266	-	-	-
Infrastructure - Other		-	1 970 711	443 369	704 440	1 387 869	1 387 869	674 928	750 510	898 529
Infrastructure		-	*3 976 428*	*2 121 656*	*2 631 227*	*3 372 505*	*3 372 505*	*3 344 871*	*4 139 675*	*4 507 094*
Community		-	1 945 969	1 596 733	175 511	200 563	200 563	114 445	141 800	152 800
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	451 110	1 359 096	252 023	239 449	239 449	262 883	251 340	282 840
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	**6 373 507**	**5 077 485**	**3 058 761**	**3 812 517**	**3 812 517**	**3 722 199**	**4 532 815**	**4 942 734**
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport			208 217	350 784	3 933 355	216 127	216 127	13 901 097	14 234 504	14 070 473
Infrastructure - Electricity			1 096 742	757 514	6 159 974	1 146 581	1 146 581	2 960 973	3 030 815	3 081 709
Infrastructure - Water			488 803	312 513	4 480 128	362 662	362 662	545 930	631 874	734 383
Infrastructure - Sanitation			211 955	257 476	3 458 482	259 266	259 266	321 953	296 770	271 588
Infrastructure - Other			1 970 711	443 369	2 047 894	1 387 869	1 387 869	1 182 233	1 221 914	1 334 032
Infrastructure		-	*3 976 428*	*2 121 656*	*20 079 832*	*3 372 505*	*3 372 505*	*18 912 187*	*19 415 878*	*19 492 184*
Community			1 945 969	1 596 733	1 061 618	200 563	200 563	4 731 341	4 627 985	4 508 273
Heritage assets					79 902			79 397	79 415	79 433
Investment properties					1 252 970			1 391 772	1 382 070	1 372 368
Other assets	6		451 110	1 359 096	18 322 823	239 449	239 449	18 551 751	21 193 481	23 994 600
Agricultural assets										
Biological assets								151	46	(58)
Intangibles								251 038	127 830	4 623
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	**6 373 507**	**5 077 485**	**40 797 145**	**3 812 517**	**3 812 517**	**43 917 636**	**46 826 705**	**49 451 422**
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment		800 361	733 608	1 055	1 459 682	1 428 502	1 428 502	1 590 011	1 836 145	1 785 878
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6,7									
TOTAL EXPENDITURE OTHER ITEMS		**800 361**	**733 608**	**1 055**	**1 459 682**	**1 428 502**	**1 428 502**	**1 590 011**	**1 836 145**	**1 785 878**
% of capital exp on renewal of assets		*0.0%*	*0.0%*	*0.0%*	*26.0%*	*19.9%*	*19.9%*	*27.5%*	*27.5%*	*24.6%*
Renewal of Existing Assets as % of deprecn		*0.0%*	*0.0%*	*0.0%*	*43.3%*	*44.2%*	*44.2%*	*50.4%*	*53.3%*	*54.7%*
R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal and R&M as a % of PPE		*0.0%*	*0.0%*	*0.0%*	*2.0%*	*17.0%*	*17.0%*	*2.0%*	*2.0%*	*2.0%*
Repairs and Maintenance by Expenditure Items										
Employee related costs										
Other materials										
Contracted Services										
Other expenditure										
Total Repairs and Maintenance Expenditure		-	-	-	-	-	-	-	-	-

References

1. Detail of new assets provided in Table SA34a

2. Detail of renewal of existing assets provided in Table SA34b

3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c

4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)

6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

7. Including repairs and maintenance to agricultural, biological and intangible assets

Gauteng: City Of Johannesburg(JHB) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Household service targets	1									
Water:										
Piped water inside dwelling		923 408	1 005 814	1 006 966	1 036 966	1 036 966	1 036 966	1 066 966	1 096 966	1 126 966
Piped water inside yard (but not in dwelling)		55 996	55 996	55 996	55 996	55 996	55 996	55 996	55 996	55 996
Using public tap (at least min.service level)	2	149 332	158 664	161 546	165 434	165 434	165 434	168 734	172 034	175 334
Other water supply (at least min.service level)	4									
Minimum Service Level and Above sub-total		1 128 736	1 220 474	1 224 508	1 258 396	1 258 396	1 258 396	1 291 696	1 324 996	1 358 296
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4	37 075	32 467	29 585	25 697	25 679	25 679	22 397	19 097	15 797
No water supply		536	536	536	536	536	536	536	536	536
Below Minimum Service Level sub-total		37 611	33 003	30 121	26 233	26 215	26 215	22 933	19 633	16 333
Total number of households	5	**1 166 347**	**1 253 477**	**1 254 629**	**1 284 629**	**1 284 611**	**1 284 611**	**1 314 629**	**1 344 629**	**1 374 629**
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		967 996	1 053 611	1 055 139	1 052 591	1 052 591	1 052 591	1 082 591	1 112 591	1 142 591
Flush toilet (with septic tank)										
Chemical toilet		76 472	75 073	72 573	69 419	69 419	69 419	65 119	60 819	56 519
Pit toilet (ventilated)		58 149	65 432	67 932	71 086	71 086	71 086	75 386	79 686	83 986
Other toilet provisions (> min.service level)		7 549	7 549	7 549	7 549	7 549	7 549	7 549	7 549	7 549
Minimum Service Level and Above sub-total		1 110 166	1 201 665	1 203 193	1 200 645	1 200 645	1 200 645	1 230 645	1 260 645	1 290 645
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions		51 855	45 971	45 971	45 371	45 371	45 371	45 371	45 371	45 371
Below Minimum Service Level sub-total		51 855	45 971	45 971	45 371	45 371	45 371	45 371	45 371	45 371
Total number of households	5	**1 162 021**	**1 247 636**	**1 249 164**	**1 246 016**	**1 246 016**	**1 246 016**	**1 276 016**	**1 306 016**	**1 336 016**
Energy:										
Electricity (at least min.service level)		217 860	212 068	226 489	239 172	239 172	239 172	251 609	269 189	287 997
Electricity - prepaid (min.service level)		94 854	109 924	117 399	123 973	123 973	123 973	130 420	137 202	144 337
Minimum Service Level and Above sub-total		312 714	321 992	343 888	363 145	363 145	363 145	382 029	406 391	432 334
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	312 714	321 992	343 888	363 145	363 145	363 145	382 029	406 391	432 334
Refuse:										
Removed at least once a week		865 000	896 000	911 000	915 000	915 000	915 000	931 000	980 000	1 028 000
Minimum Service Level and Above sub-total		865 000	896 000	911 000	915 000	915 000	915 000	931 000	980 000	1 028 000
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-
Total number of households	5	**865 000**	**896 000**	**911 000**	**915 000**	**915 000**	**915 000**	**931 000**	**980 000**	**1 028 000**
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 128 736	1 220 474	1 224 508	1 258 396	1 258 396	1 258 396	1 291 696	1 324 996	1 358 296
Sanitation (free minimum level service)		103 170	104 255	110 815	115 815	115 815	115 815	120 815	125 815	130 815
Electricity/other energy (50kwh per household per month)		230 408	235 051	242 551	242 551	242 551	242 551	242 551	256 134	270 221
Refuse (removed at least once a week)		180 000	192 200	196 400	190 000	190 000	190 000	186 000	175 000	168 000
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)		15 321	15 184	18 128	19 107	19 107	19 107	20 196	21 327	22 500
Sanitation (free sanitation service)		128 554	90 518	61 620	64 947	64 947	64 947	68 649	72 493	76 480
Electricity/other energy (50kwh per household per month)		60 086	91 660	108 008	124 209	242 551	242 551	101 658	265 000	286 200
Refuse (removed once a week)		26 000	54 000	62 000	75 000	24 000	24 000	66 000	72 000	78 000
Total cost of FBS provided (minimum social package)		**229 961**	**251 362**	**249 756**	**283 263**	**350 605**	**350 605**	**256 503**	**430 820**	**463 181**
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)		50	100	150	150	150	150	150	150	150
Refuse (average litres per week)		900	961	982	950	950	950	930	875	840
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)										
Property rates (other exemptions, reductions and rebates)										
Water		256 297	268 502	287 740	313 627	313 627	313 627	342 891	384 321	403 792
Sanitation		41 411	43 942	59 408	76 946	76 946	76 946	93 147	113 076	138 203
Electricity/other energy		76 309	117 325	157 954	169 801	169 801	169 801	179 310	318 000	357 750
Refuse		17 000	20 800	23 600	22 800	22 800	22 800	31 200	31 500	36 300
Municipal Housing - rental rebates										
Housing - top structure subsidies	6	151 409	308 824	157 663	50 000	50 000	50 000	8 772		
Other										
Total revenue cost of free services provided (total social package)		**542 426**	**759 393**	**686 365**	**633 174**	**633 174**	**633 174**	**655 320**	**846 897**	**936 045**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

Gauteng: City Of Johannesburg(JHB) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	2 346 132	488 324	–	1 829 268	643 127	643 127	552 404	1 635 853	3 439 882	5 416 321
Cash + investments at the yr end less applications - R'000	18(1)b	2	(2 960 117)	(1 480 523)	(3 635 904)	(1 068 008)	(5 590 751)	(5 590 751)	1 341	(203 380)	946 697	3 223 591
Cash year end/monthly employee/supplier payments	18(1)b	3	1.8	0.3	–	1.0	0.3	0.3	0.3	0.8	1.5	2.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	724 469	741 206	4 687	1 959 212	2 431 270	2 431 270	2 236 520	3 806 244	4 811 003	6 085 277
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	(6.0%)	14.3%	(105.9%)	114779.6%	(7.0%)	(6.0%)	(7.6%)	16.3%	8.8%	10.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	92.5%	75.5%	(19171.6%)	76.4%	75.8%	75.8%	91%	86.9%	91.9%	88.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	3.7%	11.1%	8.5%	6.1%	8.2%	8.2%	11.5%	7.4%	6.4%	5.7%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	64.0%	0.0%	96.0%	96.4%	96.4%	81.4%	96.0%	96.5%	97.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	69.5%	67.2%	67.2%	0.0%	68.3%	71.2%	76.6%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	0.0%	0.0%	(99.9%)	113367.0%	0.4%	0.0%	(98.8%)	11269.8%	(8.6%)	13.2%
Long term receivables % change - incr(decr)	18(1)a	12	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	5.7%	5.6%	5.5%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	20.6%	16.6%	16.6%	11.8%	21.5%	21.6%	19.8%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct cash and investment applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in debt impairment (doubtful debt) provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Gauteng: City Of Johannesburg(JHB) - Supporting Table SA10 Funding Measurement for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	MFMA	Ref	2007/08	2008/09	2009/10	Current year 2010/11				2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Section		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a			20.3%	(99.9%)	114785.6%	(1.0%)	0.0%	(1.6%)	22.3%	14.8%	16.2%
% incr Property Tax	18(1)a			0.4%	(99.9%)	103829.2%	0.1%	0.0%	9.2%	3.7%	11.6%	5.5%
% incr Service charges - electricity revenue	18(1)a			0.0%	0.0%	121896.0%	(2.5%)	0.0%	5.3%	28.5%	20.0%	21.9%
% incr Service charges - water revenue	18(1)a			0.0%	0.0%	117024.3%	(0.0%)	0.0%	(4.5%)	13.4%	5.7%	4.7%
% incr Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a			0.0%	0.0%	20864.9%	(5.1%)	0.0%	(2.1%)	5.7%	5.6%	5.5%
% incr in Service charges - other	18(1)a			20.3%	(100.0%)	213229.4%	10.8%	0.0%	(54.8%)	10.4%	5.5%	5.5%
Total billable revenue	18(1)a		11 649 898	13 296 988	17 727	20 032 377	19 776 729	19 776 729	19 893 088	23 136 064	26 382 855	30 035 569
Service charges			8 189 607	9 852 446	12 873	14 788 803	14 633 953	14 633 953	14 403 671	17 891 221	20 538 064	23 865 502
Property rates			3 318 237	3 330 999	4 686	4 870 501	4 874 458	4 874 458	5 325 157	5 053 958	5 640 218	5 950 430
Service charges - electricity revenue			–	–	7 450	9 088 538	8 858 538	8 858 538	9 331 126	11 386 011	13 663 213	16 655 894
Service charges - water revenue			–	–	3 993	4 676 840	4 676 840	4 676 840	4 465 379	5 302 636	5 605 524	5 870 080
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			–	–	1 054	220 866	209 628	209 628	205 279	221 576	233 985	246 854
Service charges - other			8 189 607	9 852 446	376	802 558	888 947	888 947	401 887	980 998	1 035 342	1 092 674
Rental of facilities and equipment			142 054	113 543	168	373 074	268 318	268 318	164 260	190 885	204 573	219 637
Capital expenditure excluding capital grant funding			–	4 035 973	2 765 687	2 175 075	2 250 474	2 250 474	2 178 240	1 463 170	1 685 505	1 959 205
Cash receipts from ratepayers	18(1)a		13 367 632	14 659 150	–	20 144 863	19 934 827	19 934 827	19 582 089	22 763 772	26 290 068	28 711 279
Ratepayer & Other revenue	18(1)a		13 000 486	14 974 704	23 121	21 740 344	21 514 957	21 514 957	21 581 985	24 580 008	28 051 768	31 793 682
Change in consumer debtors (current and non-current)			1 445 884	4 436 723	(4 432 627)	4 643 053	4 769 343	4 769 343	49 999	1 616 719	(521 798)	749 004
Operating and Capital Grant Revenue	18(1)a		4 353 910	4 943 421	4 728	5 135 947	6 680 125	6 680 125	6 538 558	7 273 478	7 859 941	8 240 971
Capital expenditure - total	20(1)(vi)		–	6 373 507	5 077 485	3 058 761	3 812 517	3 812 517	3 560 772	3 722 199	4 532 815	4 942 734
Capital expenditure - renewal	20(1)(vi)		–	–	–	631 535	631 535	631 535	419 275	801 998	978 550	976 980
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline			4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants			–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
										–	–	–
DoRA capital												
List capital grants												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			1 445 884	4 436 723	(4 432 627)	4 643 053	4 769 343	4 769 343	49 999	1 616 719	(521 798)	749 004

Gauteng: City Of Johannesburg(JHB) - Table SA34a Capital Expenditure on New Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	**3 976 428**	**2 121 656**	**2 038 116**	**2 779 394**	**2 779 394**	**2 542 873**	**3 161 125**	**3 530 114**
Infrastructure - Road Transport		-	208 217	350 784	174 542	216 127	216 127	1 170 400	1 751 950	1 777 420
Roads, Pavements, Bridges and Storm Water			208 217	350 784	174 542	216 127	216 127	1 170 400	1 751 950	1 777 420
Infrastructure - Electricity		-	1 096 742	757 514	744 421	809 421	809 421	568 517	544 165	662 465
Electricity Reticulation			1 028 164	757 514	694 421	759 421	759 421	508 517	484 165	602 465
Street Lighting			68 578		50 000	50 000	50 000	60 000	60 000	60 000
Infrastructure - Water		-	*488 803*	*312 513*	*223 213*	*236 362*	*236 362*	*129 028*	*114 500*	*191 700*
Water Reservoirs and Reticulation			488 803	312 513	223 213	236 362	236 362	129 028	114 500	191 700
Infrastructure - Sanitation		-	211 955	257 476	250 500	259 266	259 266	-	-	-
Sewerage Purification and Reticulation			211 955	257 476	250 500	259 266	259 266			
Infrastructure - Other		-	1 970 711	443 369	645 440	1 258 218	1 258 218	674 928	750 510	898 529
Waste Mangement			44 858	27 377	51 200	54 700	54 700	50 000	63 200	69 100
Transportation	2		10 504			656 494	656 494			
Housing			569 499	401 564	272 861	293 538	293 538	624 928	687 310	829 429
Gas										
Other	3		1 345 850	14 428	321 379	253 486	253 486			
Community		-	**1 945 969**	**1 596 733**	**175 511**	**200 563**	**200 563**	**114 445**	**141 800**	**152 800**
Parks and Gardens			376 223	36 523						
Sportfields			1 418 963		42 700	47 700	47 700	47 200	58 900	62 800
Community Halls			13 289		16 690	1 048	1 048	600	3 550	6 400
Libraries			*9 359*	*23 500*	*8 797*	*40 070*	*40 070*	*6 345*	*8 850*	*12 000*
Recreational Facilities			46 120	36 098						
Security and Policing										
Buses	7			13 719						
Clinics			5 136	9 794	15 130	21 201	21 201	16 400	21 400	21 900
Museums and Art Galleries					49 100	50 081	50 081	20 400	19 600	3 600
Other			76 879	1 477 099	43 094	40 463	40 463	23 500	29 500	46 100
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	**451 110**	**1 359 096**	**213 599**	**201 025**	**201 025**	**262 883**	**251 340**	**282 840**
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment			1 879	49 198						
Office Equipment			209 936	112 269	71 747	75 325	75 325	18 510	14 690	13 190
Abattoirs										
Markets					18 000	18 000	18 000	18 000	21 600	27 000
Civic Land and Buildings				1 169 871						
Other Land and Buildings			40 920							
Other			198 375	27 758	123 852	107 700	107 700	226 373	215 050	242 650
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on new assets	1	-	**6 373 507**	**5 077 485**	**2 427 226**	**3 180 982**	**3 180 982**	**2 920 201**	**3 554 265**	**3 965 754**
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Gauteng: City Of Johannesburg(JHB) - Table SA34b Capital Expenditure on Renewal of Existing Assets by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Capital Expenditure on Renewal of Existing Assets by Asset Class/Sub-class										
Infrastructure		-	-	-	593 111	593 111	593 111	801 998	978 550	976 980
Infrastructure - Road Transport		-	-	-	70 651	-	-	114 362	60 450	65 180
Roads, Pavements, Bridges and Storm Water					70 651			114 362	60 450	65 180
Infrastructure - Electricity		-	-	-	337 160	337 160	337 160	275 400	405 000	373 000
Electricity Reticulation					337 160	337 160	337 160	275 400	405 000	373 000
Street Lighting										
Infrastructure - Water		-	-	-	*126 300*	*126 300*	*126 300*	*412 236*	*513 100*	*538 800*
Water Reservoirs and Reticulation					126 300	126 300	126 300	412 236	513 100	538 800
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	59 000	129 651	129 651	-	-	-
Waste Mangement										
Transportation	2					70 651	70 651			
Housing										
Gas										
Other	3				59 000	59 000	59 000			
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	38 424	38 424	38 424	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other					38 424	38 424	38 424			
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	631 535	631 535	631 535	801 998	978 550	976 980
Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Gauteng: City Of Johannesburg(JHB) - Table SA34c Repairs and Maintenance Expenditure by Asset Class for 4th Quarter ended 30 June 2011 (Published Figures as at 2011/10/26)

Description	Ref	2007/08	2008/09	2009/10	Current year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Repairs and Maintenance Expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport		-	-	-	-	-	-	-	-	-
Roads, Pavements, Bridges and Storm Water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Electricity Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Water Reservoirs and Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Sewerage Purification and Reticulation										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Mangement										
Transportation	2									
Housing										
Gas										
Other	3									
Community		-	-	-	-	-	-	-	-	-
Parks and Gardens										
Sportfields										
Community Halls										
Libraries										
Recreational Facilities										
Security and Policing										
Buses	7									
Clinics										
Museums and Art Galleries										
Other										
Heritage Assets		-	-	-	-	-	-	-	-	-
Heritage Assets										
Investment properties		-	-	-	-	-	-	-	-	-
Investment properties										
Other Assets		-	-	-	-	-	-	-	-	-
General Vehicles										
Specialised Vehicles	10	-	-	-	-	-	-	-	-	-
Plant and Equipment										
Office Equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Land and Buildings										
Other										
Agricultural Assets		-	-	-	-	-	-	-	-	-
Agricultural Assets										
Biological Assets		-	-	-	-	-	-	-	-	-
Biological Assets										
Intangibles		-	-	-	-	-	-	-	-	-
Intangibles										
Total Repairs and Maintenance Expenditure	1	-	-	-	-	-	-	-	-	-

Specialised Vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

2. Airports, Car Parks, Bus Terminals and Taxi Ranks

3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes

4. Work-in-progress/under construction to be budgeted under the respective item

5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure

6. Donated/contributed & leased assets to be included within the respective sub-class

7. Busses used to provide a service to the community

8. Not municipal contributions to the 'top structure' being built using the housing subsidies

9. Statues, art collections, medals etc.

10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'